Index to Volume 12

Title Index

Allocating Foreign Source Income, *Marc M. Levey* 174

[The] Basis for Using E&P in Consolidated Return Basis Adjustments, *Lawrence M. Axelrod* 227

Closely Held Corporations, *John A. Bogdanski*:

Of Webs and Tangles: Section 304(b)(3)(B) 192

Shareholder Debt and Related Guarantees: 'Til Debts Do Us Part 372

Compensation and Fringe Benefits, *Marcus D. Grayck*:

Employee Benefit Concerns in Buying or Selling a Business ... 384

Consolidated Returns, *Richard M. Horwood*:

New Test for Affiliated Group Status 208

[The] Continuity-of-Proprietary-Interest Doctrine and Thrift Institution Mergers, *Gregory J. Soukup* 141

Corporate Income or Loss on Distribution of Property: An Analysis of *General Utilities*, *Eric S. Shube* 3

Developments in Corporate Organizations and Reorganizations, *Robert W. Wood*:

Administrative Developments 83

Application of the Solely for Voting Stock Requirement to a D Reorganization 381

Continuity of Interest and Savings and Loan Mergers 289

Distributions in D Reorganizations 197

Judicial Developments 86

Legislative Developments 82

Timing of ITC Recapture in D Reorganizations 200

Integration of Subchapter C With Subchapter S After the Subchapter Revision Act—Part I, *Jerald David August and Mark Schwimmer* 107

Integration of Subchapter C With Subchapter S After the Subchapter S Revision Act—Part II, *Jerald David August* 269

Integration of Subchapter C With Subchapter S After the Subchapter S Revision Act—Part III, *Jerald David August* 323

International Developments, *William C. Gifford and Padric K.J. O'Brien*:

Banking: Revenue Ruling 85-7 213

Foreign Currency Borrowing: *National Standard* Affirmed 215

Future Law 94

New Law 93

Old Law 91

International Developments, *Leonard B. Terr*:

Announcement 85-95—Outbound Stock Transfers 393

FIRPTA, Section 367, and Installment Obligations 303

Section 304/902—The "Disappearing Credit" Rule 299

Treasury II on Foreign Currency 397

Private Letter Rulings, *Gilbert D. Bloom*:

Deductibility of Antitakeover Expenses 296

[The] First Substantive Ruling on a G Reorganization: A Short Course 204

Intercorporate Debt and Section 357(c) 295

"Meaningless Gesture Theory" Applied Where Shareholder Only Owns 70 Percent of the Corporation 293

[A] Sale Is Part Section 304 and Part Section 355 203

Successive 351 Transfers May Have Limitations 206

What Remains of a Nonliquidating Asset Reorganization 298

Recent Developments, *Craig W. Friedrich*:

Anti-Golden Parachute Rules Have Unexpected Reach 307

Blocks of Stock Must Be Respected on Series of Distributions in Liquidation 313

Dividends-Received Deduction 100

Final Regulations Deny General Explanations Status as Substantial Authority 314

Good Faith Replaces "Reasonable Basis" as Standard for Advising Return Position 402

IRS Issues Final Regulations Implementing Reporting Under Section 6038A 406

IRS Views Nonrecognition Rules Involving FIRPTA Gains 102

Merger of Stock Thrift Institution Into Mutual Thrift Institution May Not Qualify as Tax-Free Reorganization for Want of Continuity of Interest 218

Waiver of Attribution on Stock Redemption 96

Repeal of 30 Percent Withholding: A Case Study in Complexity, *Gwynne H. Wales* 352

[The] Significance of Form: Some Subchapter C Manifestations, *Robert Willens* 72

Tax Accounting, *Eugene I. Krieger*:

[The] Tax Reform Act of 1984 and Vacation Pay 88

Author Index

AUGUST, JERALD DAVID, AND SCHWIMMER, MARK, *Integration of Subchapter C With Subchapter S After the Subchapter S Revision Act—Part I* 107

AUGUST, JERALD DAVID, *Integration of Subchapter C With Subchapter S After the Subchapter S Revision Act—Part II* 269

AUGUST, JERALD DAVID, *Integration of Subchapter C With Subchapter S After the Subchapter S Revision Act—Part III* 323

AXELROD, LAWRENCE M., *The Basis for Using E&P in Consolidated Return Basis Adjustments* 227

BLOOM, GILBERT D., *Private Letter Rulings:*

Deductibility of Antitakeover Expenses 296

[The] First Substantive Ruling on a G Reorganization: A Short Course 204

Intercorporate Debt and Section 357(c) 295

"Meaningless Gesture Theory" Applied Where Shareholder Only Owns 70 Percent of the Corporation 293

[A] Sale Is Part Section 304 and Part Section 355 203

Successive 351 Transfers May Have Limitations 206

What Remains of a Nonliquidating Asset Reorganization 298

BOGDANSKI, JOHN A., *Closely Held Corporations:*
Of Webs and Tangles: Section 304(b)(3)(B) 192
Shareholder Debt and Related Guarantees: 'Til Debts Do Us Part 372

FRIEDRICH, CRAIG W., *Recent Developments*:

Anti-Golden Parachute Rules Have Unexpected Reach 307

Blocks of Stock Must Be Respected on Series of Distributions in Liquidation 313

Dividends-Received Deduction 100

Final Regulations Deny General Explanations Status as Substantial authority 314

Good Faith Replaces "Reasonable Basis" as Standard for Advising Return Position 402

IRS Issues Final Regulations Implementing Reporting Under Section 6038A 406

IRS Views Nonrecognition Rules Involving FIRPTA Gains 102

Merger of Stock Thrift Institution Into Mutual Thrift Institution May Not Qualify as Tax-Free Reorganization for Want of Continuity of Interest 218

Waiver of Attribution on Stock Redemption 96

GIFFORD, WILLIAM C., AND O'BRIEN, PADRIC K.J., *International Developments*:

Banking: Revenue Ruling 85-7 213

Foreign Currency Borrowing: National Standard *Affirmed* 215

Future Law 94

New Law 93

Old Law 91

GRAYCK, MARCUS D., *Compensation and Fringe Benefits*:

Employee Benefit Concerns in Buying or Selling a Business 384

HORWOOD, RICHARD M., *Consolidated Returns*:

New Test for Affiliated Group Status 208

KRIEGER, EUGENE I., *Tax Accounting:*

[The] Tax Reform Act of 1984 and Vacation Pay 88

LEVEY, MARC M., *Allocating Foreign Source Income* 174

SHUBE, ERIC S., *Corporate Income or Loss on Distributions of Property: An Analysis of* General Utilities 3

SOUKUP, GREGORY J., *The Continuity-of-Proprietary-Interest Doctrine and Thrift Institution Mergers* 141

TERR, LEONARD B., *International Developments*:

Announcement 85-95—Outbound Stock Transfers 393

FIRPTA, Section 367, and Installment Obligations 303

Section 304/902—The "Disappearing Credit" Rule 299

Treasury II on Foreign Currency 397

WALES, GWYNNE H., *Repeal of 30 Percent Withholding: A Case Study in Complexity* 352

WILLENS, ROBERT, *The Significance of Form*:

Some Subchapter C Manifestations 72

WOOD, ROBERT W., *Developments in Corporate Organizations and Reorganizations*:

Administrative Developments 83

Application of the Solely for Voting Stock Requirement to a D Reorganization 381

Continuity of Interest and Savings and Loan Mergers 289

Distributions in D Reorganizations 197

Judicial Developments 86

Legislative Developments 82

Timing of ITC Recapture in D Reorganizations 200

Index to Book Review

Taxation of Corporate Capital Transactions, *Robert Willens*, reviewed by *Peter L. Faber* 317